

Regular Session, 2011

HOUSE BILL NO. 594

BY REPRESENTATIVE FANNIN

REVENUE SHARING: Provides for revenue sharing distribution for Fiscal Year 2011-2012

1 AN ACT

2 To provide with respect to the Revenue Sharing Fund and the allocation and distribution  
3 thereof for Fiscal Year 2011-2012; and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. For the purposes of this Act the following definitions shall apply and  
6 obtain:

7 (a)(1) Unless otherwise provided herein, "tax recipient bodies" shall mean the city  
8 of New Orleans, parish governing authorities, school boards, special taxing districts, and  
9 other bodies which were eligible for reimbursement or payment from the Property Tax  
10 Relief Fund prior to its abolition and repeal by Act 10 of the 1972 Extraordinary Session of  
11 the Louisiana Legislature and any other taxing district listed in Sections 1(a)(3) and 1(a)(4)  
12 or any other taxing district for any millage specified in Section 9(B) of this Act. In the  
13 parish of Rapides, "tax recipient bodies" shall not include Red River Waterways. In the  
14 parish of Lafourche, "tax recipient bodies" shall not include the Atchafalaya Basin Levee  
15 District, the Lafourche Levee District, and Fresh Water District No. 1.

16 (2) "Tax recipient bodies" shall not include the millage levied by the various law  
17 enforcement districts in the state in lieu of commissions as a result of Act 689 of the 1976  
18 Regular Session of the Louisiana Legislature; however, law enforcement districts shall be  
19 considered tax recipient bodies for any millage voted and levied for that purpose to the  
20 extent specifically provided in Section 9(B) of this Act.

(3) "Tax recipient bodies" shall also mean those special taxing districts and other bodies which were not eligible for reimbursement as provided in Section 1(a)(1) but which had erroneously shared as a tax recipient body in the proceeds of Act 598 of the 1977 Regular Session and were subsequently determined by the state treasurer to be ineligible for such participation under the provisions of Act 592 of the 1978 Regular Session. The exclusive listing of all such special taxing districts and other bodies is as follows:

Acadia

Mermentau River Harbor & Terminal

Allen

Elizabeth Recreation District #3

Kinder Recreation District #2--Maintenance

Hospital Service District #3--Maintenance

Ascension

Lighting District #6

Lighting District #7

Avoyelles

Red River Waterway District--Capital Outlay

Red River Waterway District--Operations

Beauregard

Waterworks District #3--Ward 4

Waterworks District #3--Ward Bienville

Fire Protection District #6

Hospital Service District #2

Caldwell

Columbia Heights Sewerage

Cameron

Cameron Water District #1--Maintenance

Water District #7--Maintenance

Grand Lake Recreation District--Maintenance

- 1 Water District #10--Maintenance
- 2 Fire District #10--Maintenance
- 3 Catahoula
- 4 Hospital District #2
- 5 Claiborne
- 6 Hospital District #1
- 7 Concordia
- 8 Recreation District #3--Maintenance
- 9 Fire Protection District #1
- 10 Evangeline
- 11 Cemetery Tax District--Ward 4
- 12 Cemetery Tax District #1
- 13 Cemetery Tax District #6
- 14 Water District #1--Maintenance
- 15 Evangeline Parish School Board
- 16 Consolidated School District No. 2
- 17 Evangeline Parish School Board
- 18 Consolidated School District No. 7
- 19 Grant
- 20 Hospital District #1
- 21 Recreational District #2
- 22 Jefferson
- 23 Ambulance Service #1
- 24 Community Center Playground District #1
- 25 Community Center Playground District #10
- 26 Community Center Playground District #11
- 27 Community Center Playground District #12
- 28 Community Center Playground District #13
- 29 Community Center Playground District #14

- 1 Community Center Playground District #15
- 2 Fire Protection District #5
- 3 Fire Protection District #6
- 4 Sewerage District #8
- 5 Sewerage District #9
- 6 Jefferson Hospital District #1
- 7 LaSalle
- 8 Sewer Maintenance
- 9 Recreation District #5
- 10 Livingston
- 11 Road Light District #2
- 12 Fire Protection District #1
- 13 Fire Protection District #4
- 14 Recreation District #3
- 15 Morehouse
- 16 Bastrop Area Fire District #2
- 17 Fire District #1--Ward 6
- 18 Fire District #1--Ward 10
- 19 Pointe Coupee
- 20 Sewerage District #1
- 21 Rapides
- 22 Waterworks #11A--Maintenance
- 23 Recreational--Maintenance
- 24 St. James
- 25 Road Light District #1A
- 26 Road Light District #2
- 27 Road Light District #4
- 28 St. Landry
- 29 Fire Protection District #3

1 St. Martin  
2 Sewerage District  
3 St. Mary  
4 West St. Mary Parish Port Commission  
5 St. Tammany  
6 Fire District #4  
7 Fire District #5  
8 Fire District #7  
9 Fire District #9  
10 Fire District #10  
11 Recreation District #2  
12 Tangipahoa  
13 Hospital District #1--Maintenance  
14 Union  
15 Hospital Service--Tri-Ward  
16 Hospital Service--East Union  
17 Vermilion  
18 Ward 8 Public Cemetery  
19 (4) "Tax recipient bodies" shall also mean the following special taxing districts and  
20 other bodies which were not eligible for reimbursement as provided in Section 1(a)(1) and  
21 which had never shared, except in the parishes of Bossier, East Baton Rouge, Ouachita and  
22 Terrebonne, as a tax recipient body in the proceeds of state revenue sharing. The exclusive  
23 listing of all such special taxing districts and other bodies is as follows:  
24 Assumption  
25 Road Lighting District #2  
26 Bossier  
27 Cypress Back Bayou Recreation Tax--Bonds/Maintenance  
28 East Baton Rouge  
29 Village St. George Fire District

1 Ouachita

2 Cooley Hospital Tax

3 Sterlington Sewerage District

4 Fire District No. 1--Maintenance

5 North Monroe Sewerage District No. 1--Maintenance

6 Road Light District No. 5

7 Road Light District #1

8 Road Light District #3

9 Road Light District #4

10 East Ouachita Recreational District

11 Terrebonne

12 Road Lighting District No. 4

13 Road Lighting District No. 5--Maintenance

14 Road Lighting District No. 6

15 Road Lighting District No. 8--Maintenance

16 Road Lighting District No. 9--Maintenance

17 Road Lighting District No. 10--Maintenance

18 Fire Protection District No. 4-A--Maintenance

19 Fire Protection District No. 5--Maintenance

20 Fire Protection No. 8--Maintenance

21 Fire Protection District No. 10--Maintenance

22 Sanitation District No. 1--Maintenance

23 Recreation District No. 1--Maintenance

24 Recreation District No. 4--Maintenance

25 Road Lighting District No. 1--Maintenance

26 Road Lighting District No. 2--Maintenance

27 Road Lighting District No. 3A

28 Fire Protection District No. 123--Maintenance

29 Fire Protection District No. 9--Maintenance

1 Road Lighting District No. 7--Maintenance

2 St. Tammany

3 Mosquito District No. 2(A)--10 mills

4 Mosquito District No. 2(B)--10 mills

5 (5)(a) In addition to the limitations hereinabove set forth, "tax recipient bodies" for  
6 purposes of this Act shall be tax recipient bodies within the meaning of Article VII, Section  
7 26 of the Constitution of Louisiana, limited solely to those taxes authorized prior to January  
8 1, 1978, and any renewals thereof, or any millage authorized prior to January 1, 1978, but  
9 not levied in full or part on the tax rolls. In Orleans Parish this limitation shall apply solely  
10 to those taxes authorized and collected prior to January 1, 1978.

11 (b) "Population" shall mean that enumeration of persons within the state, its  
12 parishes, and incorporated municipalities determined by the ~~division of business and~~  
13 ~~economic research of Louisiana Tech University under the most recent federal-state~~  
14 ~~cooperative program for local population estimates~~ U.S. Census Bureau. Such determination  
15 shall be ~~submitted to the state treasurer annually not later than January fifteenth of each~~  
16 ~~calendar year. Any tax recipient body or incorporated municipality which is aggrieved by~~  
17 ~~such determination may file a petition for administrative review with the state treasurer not~~  
18 ~~later than March fifteenth of each calendar year hereafter.~~ the latest release by the U.S.  
19 Census Bureau before the start of the current fiscal year. The population estimates ~~so~~  
20 ~~submitted~~ shall have no effect on the distribution for the fiscal year in which they are made  
21 but shall be utilized for purposes of this Act and for distribution during the ensuing current  
22 ~~fiscal year. The treasurer shall have authority to affirm, modify, or set aside in whole or in~~  
23 ~~part, the determination of the division of business and economic research of Louisiana Tech~~  
24 ~~University.~~

25 (c) "Homesteads" shall mean that enumeration of homestead exemption claims filed  
26 with the assessors as determined by the Louisiana Tax Commission as of November fifteenth  
27 of the current calendar year from the original tax rolls submitted to the commission prior to  
28 any adjustments thereto.

1 (d) "Public school population" shall mean the enumeration of enrollments contained  
2 in the Department of Education Annual Report for the preceding school year.

3 (e) "City of New Orleans", unless otherwise indicated herein, shall mean only the  
4 city of New Orleans, the Orleans Levee District, the Sewerage and Water Board of New  
5 Orleans, the Board of Assessors for Orleans Parish, and the Orleans Parish School Board and  
6 reference in this Act to tax recipient bodies in the city of New Orleans shall refer only to the  
7 aforesaid entities.

8 Section 2. The revenue sharing fund for the Fiscal Year 2011-2012 shall consist of  
9 the sum of Ninety Million and No/100 (\$90,000,000.00) Dollars.

10 Section 3. The amount to be distributed annually to each parish from the revenue  
11 sharing fund shall be the sum of (a) an amount equal to that percentage of eighty percent of  
12 the total fund which is equal to the ratio which the population of the parish bears to the total  
13 state population, and (b) an amount equal to that percentage of twenty percent of the total  
14 fund which is equal to the ratio which the number of homesteads in the parish bears to the  
15 total number of homesteads in the state. As used in this Section, the term "homesteads" shall  
16 mean that enumeration of adjusted homestead exemption claims filed with the assessors as  
17 determined by the Louisiana Tax Commission as of March thirty-first of the current calendar  
18 year.

19 Section 4. Except as provided in Section 5, the state treasurer shall distribute the  
20 funds herein allocated to the tax collectors of the respective parishes and to the city of New  
21 Orleans.

22 Section 5. That portion of the fund for the parish of Ouachita allocated to the  
23 Monroe City School Board shall be an amount which will reimburse said board, to the extent  
24 available and subject to the provisions of Section 9(C) of this Act, for the taxes lost as a  
25 result of homestead exemptions based on the tax rolls for the current calendar year and shall  
26 be distributed directly to the city treasurer of the city of Monroe, who shall pay therefrom  
27 the statutorily dedicated deductions for retirement systems. For the purpose of distribution  
28 of the balance of the revenue sharing funds the state treasurer may use the amount listed on  
29 the prior year Ouachita Parish tax rolls which were due the Monroe City School Board.

1           Section 6. Eleven and nine-tenths percent of all revenue sharing funds distributed  
2 by the provisions of this Act, excluding such funds as are distributed directly to the city of  
3 New Orleans and the amount listed on the prior year Ouachita Parish tax rolls which were  
4 due the Monroe City School Board (\$1,290,513), shall form a special fund (\$9,806,983) to  
5 be distributed as commissions to the tax collectors of the respective parishes, the city of New  
6 Orleans excepted. Each such tax collector shall receive a percentage of such fund, based on  
7 commissions received by him pursuant to Act 153 of the 1973 Regular Session, as provided  
8 in Section 8 of this Act.

9           Section 7.A. Two and forty-four hundredths percent of all revenue sharing funds  
10 distributed by the provisions of this Act, excluding such funds as are distributed directly to  
11 the city of New Orleans and the amount listed on the prior year Ouachita tax rolls which  
12 were due the Monroe City School Board (\$1,290,513), shall form a special fund  
13 (\$2,010,844) to be distributed to the various retirement systems which were eligible for  
14 payment pursuant to Act 153 of the 1973 Regular Session, as provided in Section 8 of this  
15 Act for distribution to such retirement systems, and shall make due payment thereof to each  
16 retirement system in the same proportion that the statutory deduction provided by law for  
17 the system bears to the total statutory deductions provided by law for all such retirement  
18 systems. For the purpose of distributing these retirement contributions, the state treasurer  
19 may use the statutory deductions determined by the Public Retirement Systems Actuarial  
20 Committee as per R.S. 11:103 for the previous calendar year.

21           B. The city of New Orleans shall make the deductions legally established for  
22 retirement systems which were eligible for payment pursuant to Act 153 of the 1973 Regular  
23 Session and shall make due payment in accordance with the statutory deductions provided  
24 by law for all such retirement systems. Notwithstanding the above provisions the city of  
25 New Orleans shall remit the following amounts for the indicated retirement systems for  
26 Fiscal Year 2011-2012: Assessors' Retirement Fund, \$168,474; Clerks of Court Retirement  
27 and Relief Fund, \$137,015; District Attorneys' Retirement System, \$67,281; Registrars of  
28 Voters Employees' Retirement System, \$64,443; Sheriffs' Pension and Relief Fund, \$55,762.

1           Section 8. The respective percentages to be used in calculating tax collectors'  
2 commissions and retirement system distributions shall be as follows:

3	<u>PARISH</u>	<u>SHERIFF</u>	<u>RETIREMENT</u>
4	Acadia	1.491%	1.047%
5	Allen	.739%	.475%
6	Ascension	1.283%	.985%
7	Assumption	.871%	.399%
8	Avoyelles	1.263%	.811%
9	Beauregard	.842%	.583%
10	Bienville	.596%	.405%
11	Bossier	1.705%	2.281%
12	Caddo	5.490%	10.375%
13	Calcasieu	4.719%	6.051%
14	Caldwell	.473%	.319%
15	Cameron	.498%	.400%
16	Catahoula	.468%	.303%
17	Claiborne	.543%	.326%
18	Concordia	.730%	.486%
19	DeSoto	.547%	.349%
20	East Baton Rouge	7.118%	11.977%
21	East Carroll	.443%	.331%
22	East Feliciana	.489%	.238%
23	Evangeline	.730%	.525%
24	Franklin	.731%	.757%
25	Grant	.614%	.357%
26	Iberia	2.221%	1.847%
27	Iberville	1.391%	.810%
28	Jackson	.653%	.495%
29	Jefferson	13.312%	13.856%

1	Jefferson Davis	.693%	.766%
2	Lafayette	3.081%	2.843%
3	Lafourche	1.928%	1.958%
4	LaSalle	.548%	.349%
5	Lincoln	.727%	.922%
6	Livingston	1.679%	1.322%
7	Madison	.443%	.401%
8	Morehouse	1.001%	.907%
9	Natchitoches	1.072%	.775%
10	Ouachita	2.736%	3.200%
11	Plaquemines	1.436%	1.241%
12	Pointe Coupee	.641%	.422%
13	Rapides	3.250%	3.751%
14	Red River	.421%	.147%
15	Richland	.655%	.683%
16	Sabine	.685%	.517%
17	St. Bernard	3.467%	3.005%
18	St. Charles	1.060%	.959%
19	St. Helena	.446%	.291%
20	St. James	.928%	.759%
21	St. John the Baptist	1.184%	.704%
22	St. Landry	2.740%	2.013%
23	St. Martin	1.121%	.626%
24	St. Mary	1.895%	1.826%
25	St. Tammany	2.752%	2.396%
26	Tangipahoa	2.773%	1.863%
27	Tensas	.343%	.266%
28	Terrebonne	2.233%	2.175%
29	Union	.590%	.409%

1	Vermilion	1.220%	1.004%
2	Vernon	1.627%	1.112%
3	Washington	1.349%	.922%
4	Webster	1.068%	1.131%
5	West Baton Rouge	.747%	.516%
6	West Carroll	.464%	.466%
7	West Feliciana	.404%	.188%
8	Winn	.633%	.377%

9 Section 9. All remaining funds shall be allocated and distributed as follows:

10 A. Subject to the provisions of Subsection B of this Section and except as provided  
11 by Section 5, the tax collector of each parish and the city of New Orleans shall allocate and  
12 distribute, within fifteen days after receipt thereof, to the tax recipient bodies within his  
13 jurisdiction an amount available after commissions and deductions which is necessary to  
14 offset losses attributable to homestead exemptions. In any parish which had excess funds  
15 in 1977, the amount available for the reimbursement of homestead exemption losses shall  
16 be limited to the amount used for that purpose in 1977, adjusted by the percentage by which  
17 the number of homesteads in the parish increased or decreased from 1977 to 2010, together  
18 with any additional taxing bodies or millages authorized to participate on the same pro rata  
19 basis under the provisions of Section 1(a)(3), Section 1(a)(4), and Section 9(B) of this Act.  
20 This restriction shall not apply to the parish of East Carroll and to parishes in which there  
21 were no excess funds in 1977. However, in the city of New Orleans the amount available  
22 for the reimbursement of homestead exemption losses shall be limited to the amount used  
23 for that purpose in 1977, except that the amount distributed to the Orleans Levee District  
24 shall be limited solely to the amount used for the reimbursement of homestead exemption  
25 losses in 1977 on its two mill tax. The remaining amount shall be adjusted by the percentage  
26 by which the number of homesteads in the city of New Orleans increased or decreased from  
27 1977 to 2009, together with any additional taxing bodies or millages authorized to participate  
28 on the same pro rata basis under the provisions of Section 9(B) of this Act.

1           B. For purposes of this Subsection only, tax recipient bodies shall mean and include  
2 any recipient of funds hereunder, but limited solely to such specified disbursements. The  
3 millages listed are included solely as an identification aid for administrative purposes and  
4 the new tax approved by the electorate shall be eligible for distribution hereunder, regardless  
5 of fluctuations in millage caused by adjustments for reassessment or other purposes. In no  
6 event shall any amount be deemed available within the meaning of Article VII, Section 26  
7 of the Constitution of Louisiana to reimburse losses attributable to homestead exemptions  
8 for taxes authorized after January 1, 1978, and any renewals thereof, with the following  
9 basic exceptions:

10           (1) In the parish of Sabine, all millages listed on the tax roll, except the sheriff's  
11 original millage, shall share on a pro rata basis.

12           (2) In the parish of DeSoto, all school board taxes authorized after January 1, 1978  
13 and prior to the convening of the 1979 Regular Session, the 7 mill parishwide school tax  
14 authorized May 2, 1987, the 37 mill school special tax authorized October 24, 1987, the  
15 assessor's original millage, the maintenance taxes for Fire Protection Districts Nos. 1, 5, 8,  
16 and 9 prior to 1990, the 7 mill tax authorized in 1994 for Fire District #2, the additional 8.37  
17 mill tax authorized on November 7, 1978 for the parish law enforcement district, the 1 mill  
18 tax authorized April 5, 1997 for Water District #1, the 3 mills tax authorized November 21,  
19 2002 for the parish library, and the 1 mill tax authorized July 16, 1994 for the  
20 Communications District 911 System, shall share on a pro rata basis with all other tax  
21 recipient bodies in the parish. The parish road maintenance tax which lapsed in 1983 and  
22 which was reauthorized at 5 mills in 1984 shall share on a pro rata basis with all other tax  
23 recipient bodies in the parish.

24           (3) In the parish of Bossier, after full reimbursement of all taxes authorized prior to  
25 May 1, 1978 to all other tax recipient bodies in the parish including the additional 3 mills  
26 authorized on April 5, 1980 for the law enforcement district and the assessor's original  
27 millage, the following new millages shall be reimbursed to the extent available:

1 School Board District 13--11.63 mills/September 16, 1978

2 School Board District 3--15.1 mills/September 16, 1978

3 (4) In the parish of Grant, all new millages authorized prior to January 1, 1989, the  
4 10.9 mill tax authorized January 16, 1999 for the library, the millage authorized October 7,  
5 1989 for Fire District No. 1, the 15 mill tax authorized in 1995 for Fire District #3, the  
6 additional mills for the law enforcement district and the assessor's original millage, but  
7 excluding bond millages, shall share on a pro rata basis with all other tax recipient bodies  
8 in the parish.

9 (5) In the parish of Webster, after full reimbursement of all taxes authorized prior  
10 to January 1, 1978 to all other tax recipient bodies in the parish and the assessor's original  
11 millage, the following new millages shall be reimbursed to the extent available:

12 Doyline School District No. 7--33.32 mills/August 1, 1979

13 Consolidated School District No. 3--10.51 mills/June 1, 1978

14 Minden School District No. 6--32.9 mills/May 1, 1980

15 Parish Library--12 mills/November 2004

16 (6) In the parish of Vernon, all taxes authorized after January 1, 1978, including the  
17 additional 7 mills authorized on April 4, 1981 for the law enforcement district, but excluding  
18 the sheriff's original millage, shall share on a pro rata basis with all other tax recipient bodies  
19 in the parish.

20 (7) In the parish of East Baton Rouge, the B.R.E.C. Maintenance and Operation and  
21 Capital Improvement millages shall be limited to a total of 5.44 mills.

22 (8) In the parish of Lafourche, the total parish allocation, excluding the tax  
23 collector's commission and the retirement systems' deductions shall form a special fund to  
24 be distributed as follows:

25 Parish Council -57.40%

26 School Board - 27.25%

27 South Lafourche Levee District - 2.95%

28 Port Commission - 2.06%

29 Assessor - 3.32%

1 Bayou Lafourche Fresh Water District - 2.82%

2 North Lafourche Levee District - 4.20%

3 Provided, however, that of the funds distributed to the Bayou Lafourche Fresh Water  
4 District in any state fiscal year, no less than Ten Thousand (\$10,000) Dollars shall be used  
5 for the abatement of water hyacinth and other noxious vegetation within the jurisdiction of  
6 the district in Lafourche Parish.

7 (a) Of the amount distributed to the parish the following allocations shall be made:

8 Bayou Blue Fire District - 0.42%

9 Drainage District No. 1 - 0.90%

10 Drainage District No. 5 - 0.65%

11 Fire District No. 1 - 0.57%

12 Fire District No. 2 - 0.59%

13 Fire District No. 3 - 1.30%

14 Fire District No. 9 - 0.42%

15 Lafourche Ambulance District No. 1 - .61%

16 Recreation District No. 2 - 2.81%

17 Water District No. 1 - 3.02%

18 Health Unit - 3.04%

19 Recreation Commission - 5.05%

20 Recreation District No. 1 - 0.96%

21 Recreation District No. 8 - 0.61%

22 Drainage - 10.14%

23 Road Lighting - 4.24%

24 Public Buildings - 6.19%

25 Library - 6.24%

26 Criminal - 0.24%

27 Road District #1 - 5.46%

28 Drainage 1 of 12 - 0.20%

29 Drainage 2 of 12 - 0.11%

1 Drainage 3 of 12 - 0.14%

2 Juvenile Justice - 1.47%

3 (b) The amount distributed to the school board shall be allocated as follows:

4 Schools - 24.31%

5 Special Education - 2.94%

6 (9) In the parish of Calcasieu, the total parish allocation, excluding the tax collector's  
7 commission and the retirement systems' deductions, shall form a special fund to be  
8 distributed as follows:

9 Police Jury--48.5%

10 School Board--29.4%

11 Sheriff--11.9%

12 Police Jury--5.0% to be distributed to the district attorney

13 Lake Charles Harbor and Terminal District--2.8%

14 Assessor--2.3%

15 Vinton Harbor and Terminal District--0.1%.

16 (10) In the parish of Iberville, the library's 1996 millage shall be limited to 2.9 mills.

17 (11) In the parish of St. Bernard, the assessor's millage shall be limited to 1.47 mills.

18 (12) In the parish of Livingston, the library's 1995 millage shall be limited to 3.48  
19 mills, the assessor's millage shall be limited to 2.56 mills, and the Juvenile Detention  
20 Center's 1995 millage shall be limited to .44 mills, the #2 Fire District's millage shall be  
21 limited to .81 mills, the #8 Fire District's millage shall be limited to 1.91 mills, and the #9  
22 Fire District's millage shall be limited to 1.96 mills.

23 (13) In the parish of Assumption, the total parish allocation, excluding the tax  
24 collector's commission and the retirement systems' deductions, shall form a special fund to  
25 be distributed as follows:

26 Law Enforcement District - 30.77%

27 Police Jury - 30.25%

28 School Board - 28.72%

29 Assessment District - 10.26%

1           (14) The following new millages shall share on a pro rata basis with all other tax  
2 recipient bodies in their respective parishes:

3   Acadia

4           Bayou des Cannes-Nepique Gravity Drainage District--10 mills/1996

5           5th Ward Gravity Drainage District--5 mills/April, 1980

6           Iota-Long Point Gravity Drainage--0.40 mills/October 27, 1979

7           Bayou Mallett Gravity Drainage--0.73 mills/April 5, 1980

8           6th Ward and Crowley Dist. Maint.--1.29 mills/Dec. 8, 1979

9           Basile School District #7 Maintenance--3.32 mills/May 19, 1979

10          Acadia-St. Landry Hospital District--7 mills/November 2, 1982

11          Bayou Plaquemine-Wikoff Drainage--5 mills/Jan. 21, 1984

12          Library--4.25 mills/Jan. 19, 1985

13          Road Maintenance--3 mills/Nov. 28, 1981

14          Health Unit Mt.--1.06 mills/Nov. 28, 1981

15          Fire District #4 Maintenance – 8 mills/January 16, 1999

16          Assessor's original millage

17          Fire District #6 Maintenance--8.01 mills/June 15, 2000

18   Allen

19          Law Enforcement District (Additional)--6.47 mills/April 11, 1992

20          Assessor--5.23 mills/1990

21          Road Dist. #1--4.86 mills/1992

22          Road Dist. #1--20.69 mills/1995

23          Road Dist. #1A--8 mills/1995

24          Road District No. 2 Maintenance--7 mills/October 6, 1990

25          Road District No. 2 Maintenance--10 mills/July 18, 1992

26          Road District No. 2 Bridge Maint.--5 mills/July 18, 1992

27          Road District No. 3 Maintenance--8.18 mills/March 10, 1992

28          Road District No. 3 Maintenance--10 mills/January 20, 1990

29          Road Dist. #3--30 mills/1995

- 1 Road Dist. #4--21.12 mills/1995
- 2 Road District No. 4 Maintenance--30 mills/March 10, 1992
- 3 Library -- 10.76 mills/October 2002
- 4 Ascension
- 5 Law Enforcement District (Additional)--5 mills/Nov. 4, 1980
- 6 Library Maintenance--4.2 mills/November 6, 1990
- 7 Library -- 2.6 mills/2000
- 8 East Asc. Gravity Drainage Dist.--5 mills/January 20, 1979
- 9 West Asc. Gravity Drainage Dist.--5 mills/November 4, 1980
- 10 West Ascension Gravity Drainage Dist.-- 4.67 mills/2000
- 11 Mental Health -- 2 mills/2000
- 12 Road Lighting District No. 1--5 mills/ January 16, 1993
- 13 Road Lighting District No. 2--5 mills/ January 16, 1993
- 14 Road Lighting District No. 3--5 mills/ January 16, 1993
- 15 Road Lighting District No. 4--5 mills/ January 16, 1993
- 16 Road Lighting District No. 5--5 mills/ January 16, 1993
- 17 Road Lighting District No. 6--5 mills/ January 16, 1993
- 18 Road Lighting District No. 7--5 mills/ September 27, 1986
- 19 Prairieville Fire District #3--11 mills/ July 16, 2005
- 20 Assessor's original millage
- 21 Avoyelles
- 22 All millages listed on the tax roll, except the sheriff's original millage, shall share on
- 23 a pro rata basis
- 24 Beauregard
- 25 Law Enforcement District--5 mills/April 5, 1980
- 26 Assessor's original millage
- 27 Bienville
- 28 Solid Waste--6 mills/April 7, 1984
- 29 Assessor's 1997 millage

1 Caddo

2 Fire Protection District No. 1--5 mills/July 16, 1983

3 Juvenile Court--0.12 mills/January 16, 1982

4 Jail Facilities--4.00 mills/April 5, 1980

5 Courthouse Maintenance--3.00 mills/January 16, 1982

6 Law Enforcement District (Cont. Ser.)--4.00 mills/April 30, 1983

7 Library--4.90 mills/April, 1988

8 Library--5.26 mills/April 1996

9 Fire Dist. No. 2--10 mills/April 7, 1984

10 Fire Dist. No. 3--10 mills/Sept. 29, 1984

11 Fire Dist. No. 4--10 mills/Nov. 6, 1984

12 Fire Dist. No. 5--10 mills/Nov. 6, 1984

13 Fire Dist. No. 6--10 mills/Jan. 19, 1985

14 Fire Dist. No. 7--10 mills

15 Fire Dist. No. 8--4 mills/1999

16 Fire Dist. No. 9--10 mills, Nov. 18, 1989

17 Fire Dist. No. 1--10 mills/1989

18 School Board Operations--11 mills/May 4, 1985

19 Public Works--6 mills/November 4, 1986

20 Public Facilities--0.92 mills

21 Jail--2 mills

22 Assessor's original millage

23 Parish Health Unit--1 mill/1990

24 Caddo Detention Center--3 mills/1990

25 Law Enforcement District--3 mills/November 6, 1990

26 Law Enforcement District--3.0 mills/October 16, 1993

27 BioMedical--2 mills/1993

28 Criminal Justice System--1.82 mills/October 20, 2001

1 Caldwell

2 Assessor's original millage

3 Recreation Maintenance--November 1995

4 Road Maintenance--May 1990

5 Cameron

6 Law Enforcement District (Add.)--8 mills/April 7, 1990

7 Assessor's original millage

8 Catahoula

9 All millages listed on the tax roll, except the sheriff's original millage, shall share on  
10 a pro rata basis

11 Claiborne

12 Assessment District

13 School District #13--12 mills/November 2, 1982

14 Law Enforcement District--6.25 mills/July 21, 1990

15 School Board Maintenance--2 mills/April 5, 1986

16 School Board Operations--5 mills/April 5, 1986

17 Police Jury Building--2 mills/March 30, 1985

18 Road, Street & Bridge Maintenance--1993

19 Road Equipment--1993

20 Concordia

21 School Operation & Maintenance--23.25 mills/September, 1982

22 Library--All millages

23 Assessor's original millage

24 Law Enforcement District--12 mills/April 11, 1992

25 Highway, Drainage and Courthouse Maintenance--10 mills/October 16, 1993

26 East Baton Rouge

27 Fire Protection #6 (Hooper Rd.)--10 mills/November 6, 1984

28 Fire Protection #3 (Brownsfield)--10 mills/November 6, 1984

29 Fire Protection #4 (Central)-- 10 mills/October 8, 1985

30 Zachary Constitutional School -- 5 mills/November 15, 2003

- 1 Baker Constitutional School -- 5 mills/November 15, 2003
- 2 East Carroll
- 3 Garbage District No. 1--7 mills/November 4, 1980
- 4 Parish Library--6.5 mills/May 22, 1989
- 5 Parish Health Unit--3 mills
- 6 Rural Fire District Maintenance--2 mills
- 7 Courthouse Maintenance--2 mills
- 8 Road Maintenance and Construction--0.75 mills/March 26, 1983
- 9 Drainage Maintenance and Construct.--0.75 mills/March 26, 1983
- 10 East Carroll Hospital Service Dist.--5 mills/May 5, 1984
- 11 Assessor's original millage
- 12 East Feliciana
- 13 Assessment District, 1997
- 14 Evangeline
- 15 Consolidated School Dist. #2--9.47 mills/May 19, 1979
- 16 Basile New School Dist. #7--3.32 mills/May 19, 1979
- 17 Elderly Services--1 mill/Nov. 4, 1980
- 18 Ward 5 Fire Protection District--11.17 mills
- 19 Pine Prairie Fire Protection District--8.95 mills/Nov. 3, 1992
- 20 Acadia-Evangeline Fire Protection District--0.97 mills
- 21 Mamou Fire Protection District No. 1--8.0 mills/April, 1995
- 22 Fire District No. 2 -- 5 mills/1999
- 23 District Two Cemetery--1.07 mills
- 24 District Three Cemetery--1.07 mills
- 25 District Seven Cemetery--1.01 mills
- 26 Road District Two--10.00 mills (Additional)
- 27 Road District No. 5--10 mills/1997
- 28 Ward One Cemetery--1 mill/1997
- 29 Ward Four Cemetery--1 mill/1997
- 30 Ward Five Cemetery--1 mill/1997

1 Road District Three--.48 mills/1987 and 5.0 mills/1996  
2 Road District Four--10.00 mills (Additional)  
3 Mamou Gravity Drainage District No. 5--1.56 mills  
4 Prairie Mamou Gravity Drainage District No. 8--3.42 mills  
5 Durald Gravity Drainage District No. 4  
6 Vidrine Gravity Drainage District No. 7  
7 Assessor's original millage  
8 Franklin  
9 Law Enforcement District--10 mills/July 10, 1982  
10 Assessor's original millage  
11 Library--7 mills/1990  
12 Health Unit--3.0 mills/November 6, 1990  
13 Parish Equipment--8.0 mills/October 16, 1993  
14 Drainage Maintenance--11 mills/October 16, 1993  
15 Courthouse Maintenance--4 mills/October 16, 1993  
16 Iberia  
17 Recreation District No. 8--1.85 mills/November 13, 1993  
18 Assessment District  
19 Iberville  
20 Law Enforcement District (Additional)--5 mills/December 8, 1979  
21 Assessor's original millage  
22 Jackson  
23 Additional Support to Public Sch.--7.07 mills/July 28, 1979  
24 Law Enforcement District--8 mills/May 16, 1981  
25 Library--All millages  
26 Assessment district  
27 Jefferson  
28 West Jefferson Levee District--All millages

## 1   Lafayette

2           Lafayette Parish Public Library--1.09 mills/May, 1979

3           School Board--10 mills/May 4, 1985

4           Lafayette Parish Sheriff--5.0 mills/May, 1980

5           Assessor's original millage

6           Bayou Vermilion District--All maintenance taxes prior to 1990

## 7   LaSalle

8           Law Enforcement District (Additional)--8.2 mills

9           Library--November 1995

10          Road District 2B--3.09 mills/April 16, 1988

11          Road District 2BN--1.03 mills/April 16, 1988

12          Ambulance Tax--0.65 mills

13          Road and Bridge--0.66 mills

14          Health Unit--0.23 mills

15          Fair Tax--0.09 mills

16          Special B &amp; C 1A--0.19 mills

17          Sewer Maintenance--6.04 mills

18          Fire District--5.32 mills

19          Little Creek-Searcy Volunteer Fire District -- 20 mills

20          Summerville-Rosefield Volunteer Fire District -- 20 mills

21          Eden-Fellowship Volunteer Fire District -- 9.79 mills

22          Whitehall Volunteer Fire District -- Operations -- 10 mills

23          Whitehall Volunteer Fire District -- Maintenance -- 10 mills

24          Recreation District #22--1.05 mills

25          Assessor's original millage

## 26   Lincoln

27          Library Const./Mt.--0.75 Mills/January 21, 1978

28          Law Enforcement District (Additional)--8.5 mills/July 22,1992

29          School-Special Maint. &amp; Oper.--0.15 mills/May 18, 1979

1 School-Special Repair & Equip.--0.15 mills/May 18, 1979  
2 Library--0.71 mills/January 15, 1983  
3 Assessor's original millage  
4 Livingston  
5 Law Enforcement District (Special)--12.19 mills/1976  
6 Recreation District #3--2 mills/May 19, 1979  
7 School District No. 5--5 mills/November 2, 1982  
8 Fire District No. 1--10.04 mills/1986  
9 Fire District No. 5--10 mills/Nov. 6, 1984  
10 Fire District No. 7 -- 5 Mills/1999  
11 Fire District No. 10--10.33 mills/1985  
12 Fire District No. 11--All millages  
13 Roads & Bridges--5 mills/November 3, 1992  
14 Madison  
15 Assessor's original millage  
16 Morehouse  
17 Bastrop Area Fire Pro. Dist. No. 2--2 mills/Nov. 7, 1978  
18 Assessor's original millage  
19 Library--1 mill/ Jan. 20, 1990  
20 Natchitoches  
21 Law Enforcement District (Additional)--10 mills/May 16, 1981  
22 Fire District No. 6--7 mills  
23 Parish Ambulance Tax  
24 Fire District No. 7--10 mills  
25 Goldonna Area Fire Protection Dist. No. 2  
26 Library--3 mills/1988  
27 Assessor's original millage  
28 City of New Orleans  
29 Board of Assessors' original millage

## 1 Ouachita

2 Law Enforcement District (Add.)--7.85 mills/Oct. 17, 1981

3 Ouachita Parish Road Lighting District No. 1 (Lakeshore Area)

4 Ouachita Parish Assessment District

5 Green Oaks Juvenile Detention Home -- 3.75 mills/1996

6 Library -- 7.75 mills/1995

## 7 Plaquemines

8 School Board Tax--6 (4 Maint./2 Sal.) mills/November 19, 1983

9 Law Enforcement District (Additional)--5 mills/May 4, 1985

10 Water--2.47 mills in 1992

11 Library--1.24 mills in 1992

12 Pollution Control--2.47 mills in 1992

13 Road Maintenance--1.86 mills in 1992

14 Public Health--1.24 mills in 1992

15 Waste Disposal--3.69 mills in 1992

16 Incineration--1.24 mills in 1992

17 Hospital--2.54 mills in 1992

18 Law Enforcement Jail Fac. Prop. I--6 mills/October 3, 1992

19 Assessor's original millage

## 20 Pointe Coupee

21 Law Enforcement District (Additional)--10 mills/April 4, 1981

22 School Board--5.83 mills/April 4, 1981

23 Library--1.22 mills/April 4, 1981

24 Fire Protection Dist. #1--All maint. millages prior to 1991

25 Fire Protection District #2--3 mills/October 17, 1981

26 Fire Protection District #3--3 mills/October 17, 1981

27 Fire Protection District #4--3 mills/October 17, 1981

28 Fire Protection District #5--5 mills/October 17, 1981

29 Sewerage Dist. No. 1 Mt.--5 mills/July 9, 1977 (levied 1980)

1           Assessor's original millage

2    Rapides

3           Rapides Parish School Board--20 mills/April 1, 1978

4           Rapides Parish School Board--15.20 mills/May 13, 1978

5           Gravity Drainage District #1 Main.--1 mill/October 17, 1981

6           Road District 1A (Ward 4)

7           Road District 2C

8           Road District 3A

9           Road District 5A

10          Road District 6A (Ward 6)

11          Road District 7A (Ward 7)

12          Road District 36 (Ward 8)

13          Road District 9B (Ward 9)

14          Road District 10A (Ward 10)

15          Road District 2B (Ward 11)

16          Fire District #8 (Maint.)--20 mills/April 30,1983

17          School District No. 11 (Ward 10)--2 mills/May 7, 1980

18          School District No. 50 (Ward 11)--2 mills/September 11, 1982

19          School Dist. No. 51 (Ward 5)--All maint. millages prior to 1990

20          Consolidated School Dist. No. 62--4.02 mills/April 4, 1987

21          Consolidated School Dist. No. 62--4.00 mills/April 16, 1988

22          Fire District No. 5--20 mills/Nov. 4, 1986

23          Fire District No. 3--12 mills/Oct. 19, 1985

24          Fire District No. 7--6 mills/May 3, 1986

25          Fire District No. 9

26          Fire District No. 10--20 mills/Nov. 4, 1986

27          Fire District No. 11

28          Fire District No. 12

29          Assessor's original millage

1 Plainview Fire District No. 10--10 mills/1990  
2 Fire District #4  
3 Fire District #7  
4 Senior Citizens  
5 Buckeye Recreational District  
6 Flatwoods Fire District  
7 Law Enforcement District (Additional)--Nov. 6, 1984  
8 Fire District No. 6--20 mills  
9 Library--6.0 mills/January 15, 1994  
10 Library--1.00 mill/September 30, 2006  
11 Recreational District Ward 9--6.14 mills/November 17, 2001  
12 Red River  
13 Law Enforcement District (Additional)--5 mills/April 5, 1980  
14 St. Bernard  
15 St. Bernard Port, Harbor and Terminal District--All millages  
16 Library--All millages  
17 St. Charles  
18 Law Enforcement District (Add.)--7.75 mills/Nov. 4, 1980  
19 Library--3 mills/September 27, 1986  
20 Law Enforcement District --3.75 mills/July 16, 2005  
21 Assessor's original millage  
22 St. Helena  
23 Parishwide Road District Maintenance  
24 Road District #1 Maintenance  
25 Sub-Road District #2 of Road District #2 Maintenance  
26 Road District #3 Maintenance  
27 Road District #4 Maintenance  
28 Road District #5 Maintenance  
29 Road District #6 Maintenance  
30 Parish Library

1 Fire Protection District #5 Maintenance  
2 Law Enforcement District--10 mills/May 3, 1986  
3 Assessor's original millage  
4 Sub-Road District #1 of Road District #2  
5 Fire Protection District #2  
6 Fire Protection District #3  
7 Florida Parishes Juvenile Detention Center--3 mills/1995  
8 St. James  
9 St. James Hospital Board--4.31 mills/May 18, 1979  
10 Gramercy Recreation District--5 mills/May 18, 1979  
11 Law Enforcement District--6.00 mills/July 16, 1988  
12 Assessment District, 1985  
13 St. John  
14 Law Enforcement District (Additional)--15.18 mills/May 17, 1980  
15 Assessor's original millage  
16 St. Landry  
17 Gravity Drainage District No. 1 of Ward 2  
18 Fire District #3  
19 Fire District #2  
20 Fire District No. 5  
21 St. Landry Parish School Board--12 mills/May 3, 1986  
22 Jail Maintenance Tax--1 mill/January 19, 1980  
23 Fire District No. 6  
24 Acadia-St. Landry Hospital District--7 mills/November 2, 1982  
25 Road District #11A, Sub-1--10.00 mills/1993  
26 Road District #11-A, Sub-2 Maintenance--5 mills/April 30, 1983  
27 Road District #3, Ward 1, Sub-1 Main.--10 mills/Jan. 21, 1984  
28 Road District #12, Ward 2--2.65 mills/January 1, 1979  
29 Road District #1, Ward 3  
30 Road District #4,-- 10 mills/July 21, 2001  
31 Road District #5--15 mills/1993  
32 Road District #6--15 mills/ May 4, 2002  
33 Assessor's original millage

1 South St. Landry Comm. Library Dist.--5.75 mills/Nov. 16, 1991  
2 St. Martin  
3 Assessor's original millage  
4 St. Mary  
5 Wax Lake East Drainage District  
6 Sub Gravity Drainage District of Wax Lake East  
7 Assessor--2.9 mills/1982  
8 Hospital Service District No. 1--7.88 mills/1999  
9 Hospital Service District No. 1--6 mills/1999  
10 Hospital Service District No. 1--3.47 mills/2003  
11 St. Tammany  
12 All millages listed on the tax roll, and in particular the parish library millages  
13 authorized on April 5, 1980 and May 5, 1984, with the exception of the sheriff's original  
14 millage, shall share on a pro rata basis.  
15 Tangipahoa  
16 Road Lighting District No. 2--5 mills/July 21, 1990  
17 Library--.60 mills/1984  
18 Library Maint.--2.60 mills/May 4, 1985  
19 Garbage District # 1 Maint.--10 mills/March 26, 1983  
20 Road District # 7 Maint.--5 mills/Sept. 11, 1982  
21 Fire Dist. #1--2.10 mills/1978  
22 Fire Protection District No. 1--7 mills/1998  
23 Fire Dist. #1--5.65 mills/1996  
24 Fire Protection District # 2--10 mills/May 5, 1984 (2 taxes)  
25 Fire Dist. #2--10 mills/1996  
26 Law Enforcement District (Additional)--10 mills  
27 Drainage District #4 Maint.--3 mills/April 30, 1983  
28 Assessor's original millage  
29 Gravity Drainage District No. 5--5 mills/April 7, 1990

1 Florida Parishes Juvenile Detention Center--3 mills/1995

2 Pontchatoula Recreation Dist.--10 mills/1996

3 Independence Recreation Dist.--15 mills/1996

4 Hammond Alternate School -- 3 mills/1996

5 Tensas

6 Gravity Drainage Dist. No. 2--3 mills/October 3, 1992

7 Medical Services--12 mills/February 28, 1987

8 Assessor's additional millage--1988

9 Terrebonne

10 All millages listed on the tax roll, except the sheriff's original millage, shall share a  
11 pro rata basis.

12 Vermilion

13 Subroad Dist. No. 5 of Road Dist. No. 2--5 mills/1979

14 Road District No. 3--5 mills/1979

15 Subroad Dist. No. 2 of Road Dist. No. 2--5 mills/1979

16 Library -- 1.12 mills/1994

17 Washington

18 Washington Schools Spec. Main./Op.--0.90 mills/1984

19 School District #2 Maintenance--0.98 mills/1981

20 School District #2 Support--0.98 mills/ 1981

21 Bogalusa City Schools Main./Op.--23 mills/ 1989

22 Library--4.57 mills/ 1987

23 Angie School--5 mills/1990

24 Assessor's millage

25 Rich. FD #2 -- 8 mills/1998

26 Bonner Creek Fire Dist.--8.46 mills/1987

27 Bonner Creek Fire Dist.--5 mills/1996

28 Spring Hill Fire Dist. #8--5.73 mills/1995

29 Spring Hill Fire District #8 -- 6 mills/1998

- 1 Mt. Herman Fire Dist. #9--16 mills/1995
- 2 Pine Fire Dist. #4--10 mills/1995
- 3 Angie Fire Dist. #5--10 mills/1992
- 4 Varnado Fire Dist. #6--10 mills/1992
- 5 Fire Dist. #7--5 mills/1996
- 6 Fire Dist. #7--12.27 mills/1992
- 7 Hayes Creek Fire District #3--17 mills/1999
- 8 Florida Parishes Juvenile Detention Center--3 mills/1995
- 9 West Baton Rouge
- 10 Law Enforcement District (Additional)--5 mills/1980
- 11 West Carroll
- 12 Ward 1 Road Maintenance--5.45 mills
- 13 Ward 2 Road Maintenance--4.59 mills
- 14 Ward 2 Special Tax--Road District #2--2.75 mills
- 15 Ward 3 Road Maintenance--4.96 mills
- 16 Ward 3 Special Tax--Road Dist. #3--2.98 mills
- 17 Ward 4 Road Maintenance--Road Dist. No. 4-4--4.20 mills
- 18 Ward 4 Road Maintenance--Road Dist. No. 4-6--5.28 mills
- 19 Ward 4 Special Tax--Road Dist. #4-4--2.52 mills
- 20 Ward 4 Special Tax--Road Dist. #4-6--3.17 mills
- 21 Ward 5 Road Maintenance--4.78 mills
- 22 Ward 5 Special Tax--Road Dist. No. 5--2.87 mills
- 23 Public Health Unit Maintenance--1.5 mills/ 1980
- 24 Roads & Bridges--8 mills/March 30, 1985
- 25 School Parishwide Maintenance--10 mills/ 1990
- 26 Assessment District
- 27 West Feliciana
- 28 Law Enforcement District (Additional)--6 mills/1986
- 29 Assessor's original millage

1 Winn

2 Law Enforcement District (Additional)--8 mills/1981

3 Assessor's original millage

4 Library -- 1979 millage

5 Library -- 3 mills/1999

6 C.(1) If the amount distributed to the tax collector and the city of New Orleans is  
7 less than the amount required to reimburse tax losses on the basis of the tax rolls of the  
8 current calendar year as provided in Subsection A of this Section, the tax collector and the  
9 city of New Orleans shall prorate such lesser amount among the various tax recipient bodies  
10 within the parish so that the lesser amount received by each tax recipient body shall be  
11 proportionate to the reduction in the total amount distributed to each parish, and the amount  
12 distributed by the state treasurer to the city treasurer of the city of Monroe shall be based  
13 upon similar prorating, if necessary; however, in the parish of St. Bernard, the Lake Borgne  
14 Levee District shall receive a minimum of \$163,000 and the St. Bernard Port, Harbor and  
15 Terminal District shall receive a minimum of \$125,000, and, in Allen Parish the Special Law  
16 Enforcement District shall receive a minimum of \$58,000 and the Assessor shall receive a  
17 minimum of \$36,500.

18 (2) No bond millages levied to service bonds under the authority of Louisiana  
19 Constitution Article VI, Section 33(B) or Article XIV, Section 14 of the Louisiana  
20 Constitution of 1921 or any other constitutional or statutory authority for the issuance of  
21 general obligation bonds shall share in the proceeds of this Act and the governing authority  
22 of the issuing political subdivision shall levy and collect or cause to be levied and collected  
23 on all taxable property in the political subdivision ad valorem taxes sufficient to pay  
24 principal and interest and redemption premiums, if any, on such bonds as they mature; the  
25 only exceptions to this prohibition shall be specifically included in this Subsection. In the  
26 parish of Natchitoches, bond millages shall share and any tax recipient body in said parish  
27 otherwise eligible to participate in the revenue sharing fund may use the funds for the  
28 retirement of the principal, interest, or premium, if any, or any combination thereof, of any  
29 outstanding bonded indebtedness of such tax recipient body. In the parish of Livingston the

1 millage authorized in 1975 for the parish health unit shall share as an operation and  
2 maintenance millage. In the parish of Avoyelles, the Ward 7 School District Construction  
3 Tax and the Ward 10 School District Construction Tax shall each share as an operation and  
4 maintenance millage. In the parish of DeSoto, the 150 mills authorized for School District  
5 #2 shall share as an operation and maintenance millage. In the parish of East Baton Rouge,  
6 the BREC Capital Improvement Tax shall share as an operation and maintenance millage.  
7 Bond millages may share in the parish of Sabine; however, if there are no excess funds those  
8 millages levied for operation and maintenance of those taxing districts eligible for  
9 reimbursement shall have priority for reimbursement to the extent that funds are available.  
10 In the parish of Bossier, bond millages and operation and maintenance millages shall share  
11 on a pro rata basis and the school bonds listed in Section 9(B)(3) shall share as provided  
12 therein.

13 (3) In the parish of St. Tammany, the parish governing authority shall make  
14 available out of its allocated funds a sufficient amount for the operation and maintenance of  
15 the food stamp offices and the service office for veterans established under R.S. 29:261. In  
16 the parish of St. Tammany, the parish governing authority shall make available out of its  
17 allocated funds five thousand dollars for the St. Tammany Humane Society. In the event of  
18 any decrease in the state's appropriated portion of the salaries of the St. Tammany Parish  
19 Registrar of Voters Office, the parish governing authority shall make available out of its  
20 allocated funds a sufficient amount to replace such state funds, not to exceed \$15,537.58.  
21 Of the funds allocated within the parish of St. Charles, thirty thousand dollars shall be  
22 distributed to the St. Charles Department of Community Services to be used for the  
23 operation of an outreach program at the St. Rose Community Center. Of the funds allocated  
24 within the parish of Acadia, \$180,000 shall be distributed to the law enforcement district.

25 Section 10. In the event the distribution to the tax collector in each parish and to the  
26 city of New Orleans is more than the amount necessary to satisfy the requirements of  
27 Sections 6 and 7 of this Act and to reimburse all tax recipient bodies as set forth in Section  
28 9 of this Act, then the city of New Orleans and the tax collector in each parish, within fifteen

1 days after receipt thereof, shall distribute such remaining excess amount as follows, except  
2 as otherwise provided in Subsection D of this Section:

3 A. The portion of the excess equal to the ratio that the parish public school  
4 population bears to the total population of the parish shall be allocated and distributed to the  
5 respective city and parish school boards in the parish proportionate to the public school  
6 population of each.

7 B. The next portion of the excess remaining after allocation and distribution to the  
8 school boards, equal to the ratio that the total population of all incorporated areas in the  
9 parish bears to the total parish population, shall be allocated and distributed to the respective  
10 incorporated municipalities of the parish proportionate to the respective population of each.

11 C. The remaining portion of such excess, if any after allocation and distribution to  
12 the school boards and incorporated areas of a parish, shall be allocated and distributed to the  
13 parish governing authority.

14 D. For purposes of this Subsection only, "tax recipient bodies" shall mean and  
15 include any recipient of excess funds hereunder. In the following parishes the tax collector  
16 thereof, or in Orleans Parish, the city of New Orleans, within fifteen days after receipt  
17 thereof, shall distribute such excess amount as follows:

18 (1) In the parish of Plaquemines, one hundred percent thereof to the parish  
19 governing authority.

20 (2) In the parishes of Cameron, St. Charles, and St. John the Baptist, seventy-five  
21 percent thereof to the parish governing authority, and twenty-five percent thereof to the  
22 parish school board.

23 (3) In the city of New Orleans, seventy percent thereof to the city of New Orleans  
24 and thirty percent thereof to the Orleans Parish School Board.

25 (4) In the parish of Jefferson, sixty percent thereof to the parish governing authority,  
26 twenty-five percent thereof to the parish school board, and fifteen percent thereof to the  
27 incorporated municipalities in the parish, to be distributed to such incorporated  
28 municipalities pro rata on a population basis. However, no less than twenty-five percent of  
29 the funds distributed to the parish governing authority in this Paragraph shall be utilized for

1 existing drainage projects and for providing for additional pumps for those projects and  
2 excluding normal labor operating costs and other normal operational costs; such funds may  
3 also be used to repair parish property damaged by storms.

4 (5) In the parishes of Acadia, Bienville, East Feliciana, Franklin, Jackson, St.  
5 Helena, St. James, Vernon, Washington, and West Feliciana, fifty percent thereof to the  
6 parish governing authority, twenty-five percent thereof to the parish school board except that  
7 in the parish of Washington, which has a dual parish and city school administration, the  
8 twenty-five percent to the school boards shall be prorated between the parish and city school  
9 systems on the basis of public school population, and twenty-five percent thereof to the  
10 incorporated municipalities in the parish, to be distributed to such incorporated  
11 municipalities pro rata on a population basis, except that in the parish of West Feliciana the  
12 initial fifteen thousand dollars of such excess shall be retained by the sheriff and the  
13 twenty-five percent for incorporated municipalities shall be distributed to the town of St.  
14 Francisville. In the parish of East Feliciana, the initial twenty-five thousand dollars of such  
15 excess shall be retained by the sheriff.

16 (6) In the parish of Jefferson Davis, the portion of the excess equal to the ratio that  
17 the public school population of the parish bears to the total population of the parish shall be  
18 allocated and paid to the Jefferson Davis Parish School Board, ten thousand dollars shall be  
19 allocated and paid to the Assessor for Jefferson Davis Parish, and of the remainder of the  
20 excess, fifty percent thereof to the parish governing authority and fifty percent thereof to the  
21 incorporated municipalities in the parish, two thousand one hundred dollars to be distributed  
22 to each incorporated municipality and the balance thereof to be distributed to such  
23 incorporated municipalities pro rata on a population basis.

24 (7) In the parish of St. Landry, thirty thousand dollars to the parish school board for  
25 the operation of two food processing plants and the remainder as follows: twenty-five  
26 percent to the sheriff for the operation and maintenance of his office; twenty-five percent to  
27 the parish school board for use by the school board; twenty-five percent to the municipalities  
28 of the parish, out of which five hundred dollars shall first be given to each municipality and

1 the balance shall be distributed to the municipalities on the basis of the formula applying to  
2 the distribution of the tobacco tax; and twenty-five percent to the parish governing authority.

3 (8) In the parishes of Catahoula and Concordia, forty-four percent thereof to the  
4 parish governing authority, thirty-three percent thereof to the parish school board, and  
5 twenty-three percent thereof to the incorporated municipalities in the parish, to be distributed  
6 to such incorporated municipalities pro rata on a population basis; prior to the distribution  
7 of any excess funds in Concordia Parish, the parish libraries therein shall be reimbursed an  
8 amount equal to any increase in the sheriff's commission deducted from library taxes over  
9 and above the percentage authorized to be deducted in the 1975 calendar year; and the  
10 balance of the excess shall be distributed as provided above in this Paragraph. However, in  
11 the parish of Catahoula, the tax collector shall retain the sum of seventeen thousand dollars  
12 of the excess, in addition to the commission provided in Section 6 of this Act, and the  
13 balance of the excess shall be distributed as provided above in this Paragraph; and further,  
14 in the parish of Concordia, the tax collector shall retain the sum of thirty-five thousand  
15 dollars of the excess, in addition to the commission provided in Section 6 of this Act, and  
16 the balance of the excess shall be distributed as provided above in this Paragraph.

17 (9) In the parishes of Sabine and Tangipahoa, forty percent thereof to the parish  
18 governing authority, thirty percent thereof to the parish school board, and thirty percent  
19 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated  
20 municipalities pro rata on a population basis.

21 (10) In the parishes of Tensas and Winn, thirty-five percent thereof to the parish  
22 governing authority, thirty-five percent thereof to the parish school board, and thirty percent  
23 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated  
24 municipalities pro rata on a population basis.

25 (11) In the parishes of Allen, Avoyelles, Bossier, Claiborne, DeSoto, East Carroll,  
26 Evangeline, Iberia, Lafayette, Lincoln, Madison, Rapides, Richland, St. Martin, St. Mary,  
27 Union, Webster, and West Carroll, thirty-three and one-third percent thereof to the parish  
28 governing authority, thirty-three and one-third percent thereof to the parish school board, and  
29 thirty-three and one-third percent thereof to the incorporated municipalities in the parish, to

1 be distributed to such incorporated municipalities pro rata on a population basis. Further,  
2 in the parish of Evangeline the additional excess funds received by the school board as a  
3 result of the change in percentages from those provided in Act 719 of the 1975 Regular  
4 Session of the Louisiana Legislature shall be used solely for the purpose of restoring the  
5 salaries or benefits to those school board employees to the same level or amount as were  
6 paid prior to the recent reductions or decreases in such salaries or benefits; however, if the  
7 excess funds are insufficient to restore the salaries or benefits to their former level or  
8 amount, then the excess funds shall be distributed on a pro rata basis. In the parish of  
9 Lafayette, the initial distribution shall be sixty thousand dollars to the Lafayette Association  
10 for Retarded Citizens, Incorporated, for operating expenses, one hundred seventy thousand  
11 dollars to the Lafayette Parish Sheriff, and the balance of the excess shall be distributed as  
12 provided above in this Paragraph. In the parish of Union, the initial distribution shall be six  
13 thousand dollars to the Spencer-West Sterlington Fire Protection District, Incorporated, for  
14 operating expenses; thereafter, the sheriff and ex officio tax collector shall retain the sum of  
15 fifty thousand dollars of the excess, in addition to the commission provided in Section 6 of  
16 this Act, and the balance of the excess shall be distributed as provided above in this  
17 Paragraph. In the parish of St. Mary, the parish governing authority shall make available out  
18 of its allocated excess funds a sufficient amount to the parish registrar of voters to pay the  
19 expenses of voter canvass required by law. In the parish of East Carroll the tax collector  
20 shall retain the sum of fifteen thousand dollars of the excess, in addition to the commission  
21 provided in Section 6 of this Act, and the balance of the excess shall be distributed as  
22 provided above in this Paragraph. In the parish of Claiborne the tax collector may retain up  
23 to an aggregate of ten percent of the excess as agreed to by resolution passed by the parish  
24 governing authority before receiving its part designated in this Paragraph, by resolution  
25 passed by the parish school board before receiving its part as designated in this Paragraph,  
26 and a resolution from each municipality in said parish; each of the above bodies in Claiborne  
27 Parish may provide the same or a different percentage for the sheriff but not to exceed ten  
28 percent of its share. In the parish of Webster the tax collector may retain up to an aggregate  
29 of ten percent of the excess to be received by the cities of Minden and Springhill and upon

1 passage of resolutions authorizing same by respective governing authorities may retain  
2 amounts fixed in the resolution not to exceed ten percent of excess received by the police  
3 jury of Webster Parish and each of the other incorporated municipalities in Webster Parish.

4 (12) In the parishes of Iberville, Pointe Coupee, and West Baton Rouge, thirty-three  
5 and one-third percent thereof to the parish governing authority, thirty-three and one-third  
6 percent thereof to the parish school board, and thirty-three and one-third percent thereof of  
7 such excess amount to the incorporated municipalities in the parish, in the same amounts of  
8 funds as were distributed to each in 1972 under the provisions of Act 4 of the 1972  
9 Extraordinary Session except:

10 (a) If the amount of excess funds is insufficient to supply the amounts distributed  
11 in 1972 to each incorporated municipality in the parish, the amount to be allocated and  
12 distributed to each incorporated municipality shall be reduced by the ratio that the amount  
13 of excess funds distributed to it in 1972 under Act 4 of the 1972 Extraordinary Session bore  
14 to the total amount of excess funds then so distributed to all of the incorporated  
15 municipalities in the parish; or

16 (b) If the amount of such excess funds exceeds the amount necessary to supply the  
17 same amounts of excess funds distributed in 1972 to each incorporated municipality in the  
18 parish, the excess over the amounts distributed in 1972 shall be allocated and distributed to  
19 each incorporated municipality in the parish in the ratio that the population in each bears to  
20 the total population of all of the incorporated municipalities in the parish.

21 However, in the parish of Pointe Coupee, the sheriff shall retain the sum of ten  
22 thousand dollars of such excess amount, in addition to the commission provided in Section  
23 6 of this Act, to be used for the operation and maintenance of his department, and the  
24 balance of the excess shall be distributed as provided above in this Paragraph.

25 (13) In the parish of Ouachita, the funds shall be distributed as follows: thirty-three  
26 percent thereof to the parish governing authority, thirty percent thereof to the city and parish  
27 school boards to be prorated between the city and parish school boards on the basis of public  
28 school population, and thirty-seven percent thereof to the incorporated municipalities in the  
29 parish, to be distributed to such incorporated municipalities pro rata on a population basis.

1           (14) In the parish of Caddo, twenty-five percent thereof to the parish governing  
2 authority, thirty-five percent thereof to the parish school board, and forty percent thereof to  
3 the incorporated municipalities in the parish, to be distributed to such incorporated  
4 municipalities pro rata on a population basis.

5           (15) In the parish of East Baton Rouge, such excess amount shall be distributed to  
6 the East Baton Rouge Parish School Board, the East Baton Rouge City-Parish Government,  
7 the town of Zachary, the city of Baker and the East Baton Rouge Parish Recreation  
8 Commission in proportion to the ad valorem taxes collected by or reimbursed to each and  
9 sales taxes collected by each in the twelve-month period ending June 30, 1974, and every  
10 subsequent twelve-month period. However, twenty thousand dollars of such excess funds  
11 shall be dedicated to each of the following volunteer fire departments: Pride, Sharon Hills,  
12 Central, Brownsfield and East Side.

13           (16) In the parish of Calcasieu, thirty-three and one-third percent thereof to the  
14 parish governing authority, thirty-three and one-third percent thereof to the parish school  
15 board, and thirty-three and one-third percent thereof to the incorporated municipalities in the  
16 parish, two thousand one hundred dollars to be distributed to each incorporated municipality  
17 and the balance thereof to be distributed to such incorporated municipalities pro rata on a  
18 population basis.

19           (17) In the parish of Beauregard, forty percent thereof to the parish governing  
20 authority, thirty-five percent thereof to the parish school board, and twenty-five percent  
21 thereof to the incorporated municipalities in the parish, to be distributed to such incorporated  
22 municipalities pro rata on a population basis.

23           (18) In the parish of Morehouse, one-third thereof to the parish school board,  
24 one-third thereof to the parish governing authority, and one-third thereof to the incorporated  
25 municipalities in the parish, to be distributed to such incorporated municipalities pro rata on  
26 a population basis.

27           (19) In the parish of Grant, fifty percent thereof to the sheriff and fifty percent  
28 thereof to the parish governing authority.

1 (20) In the parish of Lafourche, one hundred percent thereof to the parish governing  
2 authority, the first two hundred thousand dollars of which shall be used for existing parish  
3 roads.

4 (21) In the parishes of Caldwell and LaSalle, one-third thereof to the parish  
5 governing authority, one-third thereof to the parish school board, and one-third thereof to  
6 the incorporated municipalities in the parish, to be distributed to such incorporated  
7 municipalities pro rata on a population basis. Prior to the distribution of any excess funds  
8 in LaSalle Parish, one thousand dollars shall be disbursed to the Hardtner Medical Center,  
9 a publicly owned hospital, to be donated to the Medical Scholarship Fund, and five thousand  
10 dollars shall be disbursed to the LaSalle Association for Developmentally Delayed, however,  
11 none of these monies are to be used for salaries and provided that this amount is spent to  
12 directly assist the students, and the balance of the excess shall be distributed as provided  
13 above in this Paragraph.

14 (22) In the parish of Rapides, the initial fifteen thousand dollars of such excess shall  
15 be paid over to the town of Ball, and the remainder of the excess shall be divided as follows:  
16 thirty-three and one-third percent thereof to the parish governing authority, thirty-three and  
17 one-third percent thereof to the parish school board, and thirty-three and one-third percent  
18 thereof to the incorporated municipalities pro rata on a population basis.

19 (23) In the parish of Vermilion, sixty percent to the sheriff and forty percent to the  
20 Vermilion Parish assessor.

21 (24) In the parish of Red River, the initial distribution shall be two thousand five  
22 hundred dollars to the National Guard Armory located in said parish and the balance of the  
23 excess shall be distributed as provided in Subsections A, B and C of this Section.

24 (25) In the parish of Assumption, the first twenty thousand dollars of excess shall  
25 be distributed to the Assumption Parish Assessor, with the residual being distributed as  
26 provided in Subsections A, B, and C of this Section.

27 E. In the parishes of Allen and Cameron, such excess amounts shall not be expended  
28 until the parish or expending authority or agency has received the approval of a majority of  
29 the legislative delegation representing the parish, the senators and representatives each

1 having an equal vote, provided that if there is a tie vote, the parish or expending authority  
2 or agency shall have one vote in order to break the tie vote.

3 F. In order to provide flexibility in the use of excess funds, no excess funds shall be  
4 distributed to any recipient by the tax collector of the parish of Evangeline as provided in  
5 Section 10 of this Act until approval of such distribution of excess funds to each recipient  
6 thereof has been granted by the member or members of the House of Representatives and  
7 the Senate who represent the parish in the legislature. Such approval shall be requested by  
8 the chief executive officer of the recipient body who shall submit to the respective members  
9 of the legislature a written request for such excess funds, such written request to contain the  
10 amount of excess funds requested and the purpose for which they will be expended. Upon  
11 receipt, but only upon receipt, by the tax collector of the written approval of such a request  
12 from each of the members of the legislature who represent the parish, the tax collector of the  
13 parish shall make the distribution requested provided that such distribution is in compliance  
14 with the provisions of this Act and particularly other provisions of Section 10 hereof.

15 Section 11. The parish governing authority shall have the power and authority to  
16 expend such excess funds received by it for any governmental purpose or function and may  
17 allocate and distribute any portion of such excess funds received by it to its tax recipient  
18 bodies, sheriff, other taxing districts, incorporated municipalities, and other public officials.

19 Section 12. In accordance with the provisions of this Act, the amount to be  
20 distributed to each parish and to the city of New Orleans during the Fiscal Year 2011-2012  
21 shall be as follows:

<u>PARISH</u>	<u>Total Due</u> <u>FY 2011-2012</u>	<u>Sheriff's</u> <u>Fund</u>	<u>Retirement</u> <u>Contribution</u>
ACADIA	\$ 1,243,339	\$ 146,222	\$ 21,054
ALLEN	523,583	72,474	9,552
ASCENSION	2,184,224	125,824	19,807
ASSUMPTION	471,379	85,419	8,023
AVOYELLES	876,173	123,862	16,308
BEAUREGARD	725,386	82,575	11,723
BIENVILLE	298,291	58,450	8,144

1	BOSSIER	2,299,118	167,209	45,867
2	CADDO	4,947,085	538,403	208,625
3	CALCASIEU	3,839,168	462,792	121,676
4	CALDWELL	222,160	46,387	6,415
5	CAMERON	160,330	48,839	8,043
6	CATAHOULA	227,612	45,897	6,093
7	CLAIBORNE	348,659	53,252	6,555
8	CONCORDIA	433,842	71,591	9,773
9	DESOTO	565,017	53,644	7,018
10	EAST BATON ROUGE	8,564,622	698,061	240,838
11	EAST CARROLL	148,496	43,445	6,656
12	EAST FELICIANA	419,331	47,956	4,786
13	EVANGELINE	692,809	71,591	10,557
14	FRANKLIN	440,060	71,689	15,222
15	GRANT	466,289	60,215	7,179
16	IBERIA	1,496,695	217,813	37,140
17	IBERVILLE	655,269	136,415	16,288
18	JACKSON	329,779	64,040	9,954
19	JEFFERSON	8,518,900	1,305,506	278,622
20	JEFFERSON DAVIS	631,681	67,962	15,403
21	LAFAYETTE	4,349,454	302,153	57,168
22	LAFOURCHE	1,980,582	189,079	39,372
23	LASALLE	313,819	53,742	7,018
24	LINCOLN	895,509	71,297	18,540
25	LIVINGSTON	2,570,402	164,659	26,583
26	MADISON	230,614	43,445	8,063
27	MOREHOUSE	573,366	98,168	18,238
28	NATCHITOCHES	786,166	105,131	15,584
29	ORLEANS	6,297,868	0	0

1	OUACHITA	3,008,943	268,319	64,347
2	PLAQUEMINES	448,925	140,828	24,955
3	POINTE COUPEE	477,269	62,863	8,486
4	RAPIDES	2,653,816	318,727	75,427
5	RED RIVER	186,194	41,287	2,956
6	RICHLAND	432,006	64,236	13,734
7	SABINE	506,236	67,178	10,396
8	ST. BERNARD	699,633	340,008	60,426
9	ST. CHARLES	1,060,066	103,954	19,284
10	ST. HELENA	234,403	43,739	5,852
11	ST. JAMES	453,969	91,009	15,262
12	ST. JOHN	935,240	116,115	14,156
13	ST. LANDRY	1,684,513	268,711	40,478
14	ST. MARTIN	1,071,760	109,936	12,588
15	ST. MARY	1,092,032	185,842	36,718
16	ST. TAMMANY	4,818,858	269,888	48,180
17	TANGIPAHOA	2,394,132	271,948	37,462
18	TENSAS	110,171	33,637	5,349
19	TERREBONNE	2,210,958	218,990	43,736
20	UNION	469,806	57,861	8,224
21	VERMILION	1,178,123	119,645	20,189
22	VERNON	1,015,954	159,560	22,361
23	WASHINGTON	963,657	132,296	18,540
24	WEBSTER	854,582	104,739	22,743
25	WEST BATON ROUGE	468,470	73,258	10,376
26	WEST CARROLL	242,557	45,504	9,371

1	WEST FELICIANA	287,703	39,620	3,780
2	WINN	<u>312,948</u>	<u>62,078</u>	<u>7,581</u>
3	TOTAL	<u>\$ 90,000,000</u>	<u>\$ 9,806,983</u>	<u>\$ 2,010,844</u>

4       Section 13. The state treasurer shall distribute one-third of the total amount herein  
 5 allocated to the parishes from the revenue sharing fund to the parish tax collector, or in  
 6 Orleans Parish to the city of New Orleans, not later than the first day of December in each  
 7 year, one-third thereof not later than the fifteenth day of March in each year and one-third  
 8 thereof not later than the fifteenth day of May in each year, and each one-third of the total  
 9 allocation shall be distributed in accordance with the provisions of Sections 6, 7, 9, and 10  
 10 of this Act; however, the legislative auditor may authorize the granting of additional sums  
 11 due any recipient in advance upon a showing that the advance receipt of such funds is  
 12 reasonably necessary. If the state treasurer does not distribute said fund on or before the  
 13 dates specified in this Act, any interest or other income derived by the state from the parish  
 14 allocations, earned prior to the distribution to the parishes, shall be paid over a pro rata basis  
 15 together with the principal amounts due the parishes under the provisions of this Act. Any  
 16 interest or other income derived by the parish tax collector or the city of New Orleans from  
 17 the investment or other use of such total parish allocations received from the state treasurer,  
 18 earned prior to the distributions within the parish as required by the foregoing provisions of  
 19 this Act, shall be paid over a pro rata basis together with the principal amounts due the local  
 20 recipients under the provisions of this Act upon distribution thereto, and the parish tax  
 21 collectors or the city of New Orleans may retain only investment income earned on that  
 22 portion of the total parish allocation to which they are otherwise entitled under the provisions  
 23 of this Act. In light of the fact that all assessment roll figures will not be available in time  
 24 to base the December distribution by the treasurer on current figures, the distribution of  
 25 funds on the first day of December pursuant to this Act shall be based on the distribution  
 26 figures for Fiscal Year 2009-2010. The remaining two distributions on the fifteenth day of  
 27 March and the fifteenth day of May shall be based on current figures for Fiscal Year 2010-  
 28 2011, and such distributions shall be adjusted to compensate for the differences resulting in  
 29 the use of the Fiscal Year 2009-2010 figures for the December distribution.

1           Section 14. On or before such date as shall be established by the state treasurer, each  
2 tax collector, the city of New Orleans, and the city treasurer of the city of Monroe annually  
3 shall file with the state treasurer, on such forms as the state treasurer may require, all  
4 information necessary to the computation of the funds to be distributed within the parishes,  
5 including, but not limited to, a listing of all such local entities seeking eligibility for funds  
6 as a tax recipient body under the qualifications set out in Section 1(a), all new millages of  
7 such tax recipient bodies as are listed in Section 9(B), and all remaining authorities on the  
8 tax rolls which are otherwise ineligible to participate in the distribution of revenue sharing  
9 funds as tax recipient bodies. The listing shall include such verification for eligibility as  
10 may be required by the state treasurer and, notwithstanding the provisions of Section 12  
11 hereof, no revenue sharing funds shall be distributed prior to receipt and acceptance by the  
12 state treasurer of such information and verification. The same authorities shall in the same  
13 manner submit to the state treasurer a statement of the amount of revenue sharing funds  
14 distributed to each recipient of such funds, including the amount deducted for sheriffs'  
15 commissions and for retirement system contributions and shall state clearly on such forms  
16 the amount of the distribution to each such recipient which is derived from excess funds and  
17 the amount of such distribution which represents reimbursement for tax losses by reasons  
18 of the homestead exemption. Such statement shall also include the amount of any revenue  
19 sharing funds which remain to be distributed and the recipients to which such remaining  
20 funds will be distributed.

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Fannin

HB No. 594

**Abstract:** Provides relative to the Revenue Sharing Fund.

Paragraphs (1) through (7) of this digest contain no changes from FY 2010-2011 and only restate the general provisions of last year's distribution; all changes for FY 2011-2012 are contained in Paragraphs (8) and (9) of this digest.

- (1) Provides for the annual allocation and distribution of the state revenue sharing fund in the amount of \$90,000,000 for FY 2011-2012. The parish allocation is determined by the parish's percentage of the total state population (80% of the revenue sharing

fund) and the parish's percentage of the total number of homesteads in the state (20% of the revenue sharing fund).

- (2) Requires the state treasurer to remit the total parish allocation in three allotments no later than Dec. 1, March 15, and May 15, and further requires the sheriff to distribute such funds to the tax recipient bodies within 15 days after receipt. Authorizes the sheriff to distribute the first payment based on the previous year pending receipt of the current tax rolls and requires adjustments on the final two payments.
- (3) The constitution mandates payment, on a first priority basis from the parish allocation, of the sheriff's commission, retirement systems' deductions, and reimbursement to eligible tax recipient bodies for ad valorem taxes lost as a result of the homestead exemption; any monies remaining in the parish allocation after such payments are made are referred to as "excess funds" and are distributed on the basis of a local formula contained in the Act.
- (4) Provides that in any parish which had excess funds in 1977, except East Carroll, the amount available for the reimbursement of homestead exemption losses shall be limited to the amount used for that purpose in 1977, adjusted by the percentage by which the number of homesteads in the parish increased from 1977 to 2010. Prohibits participation of new millages levied after Jan. 1, 1978, unless authorized to participate on the same pro rata basis by the local legislative delegation.
- (5) Prohibits general obligation bond millages from participating in revenue sharing and restates the constitutional mandate that the issuing authority levy sufficient millage on all taxable property to pay annual debt requirements. Excepts Sabine Parish with operation and maintenance millages having first priority over bond millages, excepts Natchitoches Parish with maintenance and bond millages sharing pro rata, excepts the BREC Capital Improvement Tax in East Baton Rouge Parish, and excepts all bonds in Bossier Parish.
- (6) Requires that all local distribution authorities file with the state treasurer all information necessary for the computation and verification of amounts due the eligible taxing bodies, and provides that no funds shall be distributed prior to receipt of such information. Directs the state treasurer and sheriff to pay to a recipient any earnings received from the investments of the parish allocation.
- (7) Retains all prior authorized participations from Act No. 1037 of the 2010 R.S.
- (8) Changes definition of "Population". Under the present Act, population was determined by La. Tech's division of business and economic research, and submitted to the treasurer by Jan 15. Appeals could be filed by March 15, and the treasurer could affirm, modify, or set aside the determination by La. Tech. Under the proposed Act, the population determination shall be the most recent release by the U.S. Census Bureau prior to the current fiscal year.
- (9) The listing below contains every parish with any change and includes all new tax recipient bodies and millages authorized to share in their respective parishes:

No changes